5736

App. F. IX-4

1950-54
(C.B)

File No. 352-50

Serial Nos. 1

Previous References. C.B.62-47-1

Later References.
C.R.S. Misc. 17-54-1
C.R.S. G.E. 54-57-4.

GENERAL AND REVENUE SECRETARIAT

Serial Nos. One.

Part B for February 1954.

SUBJECT

Deputation of Sri G. Narasimhaiya, Assistant-Commissioner & Sri D. Hanumanthaiyappa & 10 Madras and Bombay to ascertain all Commercial Taxes, like amusements, Motor Vehicles etc.

G.O. No. 16666-67/CR/352-50-1 dt 13 February 1954

To The Commissioner of Sales Tax in Mysore, Bangalore
The Accountant General, Mysore, Bangalore

Approved ——

OFFICE OF THE MINISTER FOR FINANCE AND INDUSTRIES.

Order

Re Commercial Taxes

1) It is better to depute an officer to Madras to ascertain all commercial taxes - like amusements - Motor Vehicles - Etc: which are appropriated by Govt: & make an immediate report. Esq -

2) F/S to suggest a name

Fin Secy) Sd/-
9.12.50

GENERAL & REVENUE SECRETARIAT
3.2.53
3 DEC 1950
FINANCIAL BRANCH BANGALORE.

Office of the Minister for Finance and Industries.
No. M.752
Date 11/12/50

FINANCIAL SECRETARY
11 DEC 50
OF MYSORE

3) Budget. (Mr Bhatt)
Put with within for ambiance
the taxes mentioned above
& the proceeds therefrom
from the Madras Budget.

4) X X Fy 12/50

5) Please see flags A & B
Flag A gives the Budget Estimates for
1949-50 — 1950-51 of the Several taxes
in Madras — Flag 'B' gives the
details of the minor heads

MAM 12/12/50

Sd/- 7/Gk

3213/FE

Commercial Taxes

6) Shri Sitaramiah gave an idea of the several types of taxes appropriated by the Govt of Madras. He had given a suggestion for stepping up the rates of Entertainments tax & for appropriation by Govt of a larger share thereof – on a file from the S.G.(Sales Tax) appd. the Comm of S. T. asked (as requested) to prepare the memo of an officer to be sent to Madras. Possibly, Bombay may also advantage be included in the itinerary.

Min. Fin) K
12/12/50.

7) I would like nothing further to say in the matter of new commercial taxes or enhancement of the existing ones – but only for tightening the organisation for collection of the same. I feel there is a big leakage in some of them like amusements etc. It may be better to depute an energetic officer to go to Madras & Bombay – & devote to this way a fortnight in each place & make a report. The Comm. S.T. may suggest names –

A.L.S 20/12/50

8) K 21.12.50.

Comm of Sales Tax

Sales Tax

OFFICE OF THE MINISTER FOR FINANCE & INDUSTRIES.
No. 5470
Date. 13.12.50.

FINANCIAL SECRETARY
21 DEC 1950
GOVT. OF MYSORE.

Sgl. 3187/50-1
26.12.50

U.O.No. 129/FE.
Dt. 22/12/50

3213/F

5736/CB

No.C. 199/50-51 Dated 3rd January 1951.

10) Returned with compliments.

11) I cannot think of any Sales Tax Officer now in the Department who is good enough for this kind of work except Sri V.S.Jayacharya, Sales Tax Officer, Bangalore No.II Circle. But if he is now sent on deputation the work of assessment in this important Circle will suffer greatly. Sri G.Narasimhaiya under orders of transfer to Sringeri Jhagir was relieved of his charge on 27-12-1950 afternoon. He has now taken two months privilege leave. He is a highly qualified and experienced Assistant Commission I suggest that he be sent on deputation. It is also desirable to associate an Assistant Sales Tax Officer with him. Sri T.H.Hanumantharayappa, Assistant Sales Tax Officer, Bangalore District may be selected for the purpose.

B

A

FINANCIAL SECRETARY 4 JAN 1951 GOVT. OF MYSORE

K Subba Rao
COMMISSIONER OF SALES TAX.

12) The above proposals may be kindly approved
Min-Fin) 6.1.51
8/1

OFFICE OF THE MINISTER FOR FINANCE & INDUSTRIES. 5957 Dated 8.1.50

13) A Sajree Jt.D 9.1.57
Sri T. Narasimhaiya may be recalled from leave & deputn
10/1

FINANCIAL SECRETARY 10 JAN 1951 GOVT. OF MYSORE

14) Submitted. In view of the position at 'B' above this may now be sent to C/B for kindly taking action as ordered by the Hon'ble minister for Finance & Industries.
Asst Secy. C. Board 10/1

GENERAL & REVENUE SECRETARIAT 12 1951 CONFIDENTIAL BRANCH

10/1/51

Sri V.N.S) 10/1/51

Deputation of Sri G Narasimhaya, Asst Comr to Bombay and Madras. 5736/CB.

Subs with reference to paras 1 to 14 of the note. This is a Council matter. Draft Circulation note put up for approval or otherwise

13/1/51

D.C.R is for approval.

13.1.51

The matter may be disposed of by I A.

Circulation

Fin Secy)

RKMR
15/1/57

GENERAL & REVENUE SECRETARIAT
D.O. NO. FL 10396
15 JAN 1951
BANGALORE

D.C.R. appd.
A— for approval.
Ch. Min) 17.1.57.

17.1

Office of the Chief Minister
No 8761
Date of Receipt ..... 18.1.

Circulate

RCR.
21/1/51

Chief Secy)

CHIEF SECRETARY
22 JAN 1951
GOVT. OF MYS

amm
21/1/57

GENERAL & REVENUE SECRETARIAT
Council Section
23 JAN 1951
CONFIDENTIAL BRANCH

22/1/57

RMR
22/1/57

Council No. D.C. 52/50 51.
For disposal by Circulation
Received ..... 23.1.51.
Financial concurrence ..... 9.1.51.
Circulated ..... 25.1.51.
Circulation to complete on 4.2.51.

Date 25.1.51. RMR Asst. Secy., C B

25/1/51.

25.1.51.

Deputation of Sri G. Narasimhaiya, Asst Comm^r, to Madras & Bombay to ascertain all Commercial Taxes like Amusements, Entertainments, etc.

3213/XL.

(5736/C.B.)

D.C. 542/5051.

1. Circulation completed ... 4. 2. 57.
2. Ministers concur.
3. Included in ..... the Council Proceedings on ..... 6. 2. 57.
4. Forwarded to the Secretary, Finance (C.B.) Department, with compliments, for issue of orders and return to Confidential Branch, within a week.

Date 6. 2. 57. Chief Secretary (In-charge.)

CHIEF SECRETARY 10263 GOVT. OF MYSORE

6. 2. 57.

6.2.57.

A draft G.O. is sent up for approval

13/2

13.2.57.

Issue
13/2/57

Issued No 16666-67 | CB 352-507
dated 13-2-57

To the Comm^r of Sales Taxes
The A.G. Mysore etc.

CIRCULATION NOTE

SUBJECT: Deputation of Sri.C.Narasimhaiya, Assistant Commissioner to Madras and Bombay to ascertain all Commercial Taxes, like amusements, motor vehicles etc.

Cases

It is felt necessary that immediate steps should be taken either for the levy of new commercial taxes, such as taxes on amusements, motor vehicles etc., or enhancement of the existing ones. It would be of importance to know the details of the working of this levy as it obtains in Madras and Bombay States. It is also necessary that the accounts and detailed rules in vogue in these States and especially the executive machinery employed and the working of the accounts, are studied with a view to tightening the existing organisation of collection on similar lines and thereby improve the State Revenues. It is, therefore, suggested that an energetic Officer may be deputed to Madras and Bombay for a period of 15 days in each place to study the working of the schemes of various commercial taxes and submit a report with a draft bill and rules suitable to the Mysore State.

The Commissioner of Sales Tax who was consulted in the matter has proposed that Sri.C.Narasimhaiya, Assistant Commissioner (on leave) may be deputed for the purpose and that Sri.T.H.Hanumantharayappa, Assistant Sales Tax Officer be associated with him.

The Financial Secretary has no objection to the proposal. The Minister for Finance and Industries has minuted as follows:

"I agree. Sri.C.Narasimhaiya may be recalled from leave and deputed".

The case is for disposal by circulation.

Sd/- Ramakrishnaiya
Secretary to Government,
Finance Department.

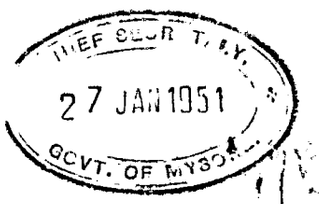
"ORDER"

"Council resolves that Sri.C.Narasimhaiya, Assistant Commissioner (on leave) may be recalled from leave and deputed to Madras and Bombay for a period of 15 days in each place to study the working of the schemes of various commercial taxes in vogue in these places and submit a report within a fortnight after his return with a draft bill and rules suitable to Mysore.

Council also resolves that Sri.T.H.Hanumantharayappa, Assistant Sales Tax Officer be associated with Sri.Narasimhaiya and deputed with him to Bombay and Madras".

.....

IC/10



Council ... X-C-542/5051.

For disposal by Circulation

Received ..... 23-1-57.

Financial concurrence ..... 9-1-57.

Circulated ..... 25-1-57.

Circulation to complete on ..... 4-2-57.

(Library Secy.)

Date 25-1-57.

Asst. Secy. to G

C. F. 741

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

WD 010851—GPB—20,000—5-8-50

	Budget 1949-50.	1950-51
Receipts under Motor Vehicles		
a Receipts under Indian Motor Vehicles Act	15,77,400	28,58,000
b —do— provincial —do—	1,75,00,000	2,68,09,000
c Other Receipts	1,500	1,000
	1,90,78,900	296,68,000
d Deduct Refunds	1,45,800	1,68,000
Total	1,89,33,100	2,95,00,000
Other Taxes and Duties:—		
A. Taxes on Luxuries etc.—		
a. Entertainment Tax	98,00,000	1,08,32,000
b. Betting Tax - Totalizator	12,77,000	16,60,000
c. —do— - Book Makers	9,23,000	11,40,000
	1,20,00,000	1,36,32,000
d Deduct Refunds	10,000	17,000
Total A.	1,19,90,000	1,36,15,000
B. Receipts from Electricity Duties —		
a. Fees under Indian Electricity Rules & Fees for Electrical Inspecting Cinemas	1,13,300	1,20,000
b. Other Receipts	12,65,500	13,70,000
	13,58,800	14,90,000
c Deduct Refunds	1,000	5,000
Total B	13,57,800	14,85,000

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

WD 010851—GPB—20,000 5-8-50

	1949-50	1950-51
b. Receipts from Tobacco Duties		
b. Compensation received from Central Govt. for suspension of provincial Excises & Taxation on wholesale trade in Tobacco	22,00,000	56,00,000
c. Deduct Refunds		
Total B	22,00,000	56,00,000
D. Other Items —		
b Receipts under Sale of Motor Spirits	55,01,200	72,03,000
c —do— General Sales Tax	12,45,00,000	15,27,00,000
d Receipts from New Taxes	4,00,00,000	—
	17,00,01,200	15,99,03,000
e Deduct Refunds	20,02,000	27,01,000
Total D	16,79,99,200	15,72,02,000
Grand Total (A, B, C & D)	Rs. 18,35,47,000	17,79,02,000

N. B.— Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

C. F. 74]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

WD 010851—GPB—20,000—5-8-50

(a) Receipts under Indian Motor Vehicles Act includes fees for Registration, permits, fitness certificates Driving licences, badges etc.,

(b) Receipts under Madras Motor Vehicles Act includes provincial Vehicle Tax, ~~fees for weighing~~ etc.,

(c) other Receipts - includes fees for weighing Motor Vehicles, sundry receipts like recoveries of overpayments etc.,

(A a) Entertainment Tax includes Tax paid in cash, tax paid in the form of Stamps, fines, penalties or compounding fees

(A b+c) Betting Tax includes the taxes collected at Guindy & Cotacamund race meetings

(B b) Other receipts under Receipts from Electricity Duties includes fees for the use of Govt. water for generation of electricity, receipts from Electricity Duty & penalty for excess of consumption of electricity

(D b) Sale of Motor Spirits Taxation Act includes taxes, fines, penalties, Compounding fees

(D c) Receipts ~~under taxes~~ General Sales Tax includes tax, & licence fees, Miscellaneous (fines, compounding fees

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G. R. S. App. F VI—G. 2]

SUBJECT.....

.....

.....

Diary No. of letter replied to ... .

General and Revenue Secretariat

( )

the *195*

Date of issue.....195

Signed by .....

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the Press?

(vi) published in the Gazette, Kannada Part?

Section

Serial No.

File No.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

Order thereon.—No. 16666-67 | CB 352-58-
D. 13. 2. 59

It is directed that Sri G. Narasimhaiya M.Sc. Asst Comm (on leave) be recalled from leave and deputed to Madras and Bombay for a period of 15 days in each place to study the working of the Schemes of various Commercial taxes

P.T.O

in Vogue in these places.

He will submit a report within a fortnight after his return with a draft bill and rules suitable for adoption in ~~to~~ Mysore State.

It is also directed that Sri T. H. Hanumantharayappa B.Sc, Asst. Sales Tax Officer be associated with Sri G. Narasimhaiah and deputed with him to Bombay and Madras

Sri Secy to Govt 18/2/57

To

The Comm of Sales Tax

The A. G. Mysore ~~two C/D~~

Copy to H. Asst

18/2

13.2.57.

List of Enclosures.

Copied by

Examined by

WD 010844—GPB—8,000—21-7-50